

School Corporation Expenditures by Account
Biannual Financial Report Data
Community Schools of Frankfort (1170)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$73,260	\$120,816	\$691,247	\$718,226	880.4%	494.5%	3.9%
11100	Regular Programs	Elementary	\$4,337,393	\$5,972,918	\$5,597,170	\$5,476,918	26.3%	-8.3%	-2.1%
11200	Regular Programs	Middle/Junior High	\$1,958,151	\$2,836,489	\$2,792,312	\$2,940,270	50.2%	3.7%	5.3%
11300	Regular Programs	High School	\$2,101,509	\$3,091,561	\$3,496,743	\$3,527,904	67.9%	14.1%	0.9%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$12,771	\$13,477	\$17,724	\$23,190	81.6%	72.1%	30.8%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$39,410	\$111,325	\$63,744	\$108,865	176.2%	-2.2%	70.8%
11470	Regular Programs	Vocational Education - Business Education	\$44,244	\$65,653	\$73,138	\$75,727	71.2%	15.3%	3.5%
11480	Regular Programs	Vocational Education - Industrial Education A	\$53,639	\$101,062	\$2,091	\$0	NA	NA	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$21,050	\$0	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$10,371	\$51,103	\$37,192	\$37,455	261.1%	-26.7%	0.7%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$62,251	\$117,387	\$118,272	\$129,603	108.2%	10.4%	9.6%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$352,072	\$460,224	\$315,098	\$173,993	-50.6%	-62.2%	-44.8%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$268,226	\$506,772	\$424,431	\$399,468	48.9%	-21.2%	-5.9%
12310	Special Programs	Physical Impairment - Orthopedic Impairment	\$162,627	\$0	\$0	\$0	NA	NA	NA
12340	Special Programs	Physical Impairment - Hearing Impairment	\$191,787	\$61,506	\$68,849	\$68,422	-64.3%	11.2%	-0.6%
12350	Special Programs	Physical Impairment - Homebound	\$18,894	\$21,720	\$16,374	\$23,870	26.3%	9.9%	45.8%
12410	Special Programs	Emotional Disabilities - Full Time	\$179,223	\$376,428	\$403,659	\$311,123	73.6%	-17.3%	-22.9%
12510	Special Programs	Culturally Different - Communication Disorders	\$190,090	\$50,285	\$0	\$0	NA	NA	NA
12520	Special Programs	Culturally Different - Compensatory	\$397	\$10,465	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$844,171	\$1,031,690	\$1,062,477	\$1,136,207	34.6%	10.1%	6.9%
12810	Special Programs	Special Education Preschool	\$174,608	\$365,616	\$204,305	\$178,944	2.5%	-51.1%	-12.4%
12900	Special Programs	Other Special Programs	\$49,133	\$34,597	\$47,493	\$67,770	37.9%	95.9%	42.7%
13100	Adult/Cont. Ed. Programs	Instruction	\$84,982	\$117,662	\$134,945	\$154,335	81.6%	31.2%	14.4%
13300	Adult/Cont. Ed. Programs	Occupational Programs	\$43,735	\$0	\$0	\$0	NA	NA	NA
13900	Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$169	\$0	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$32,466	\$37,811	\$156,494	\$166,783	413.7%	341.1%	6.6%
16100	Remediation	Remediation Testing	\$7,900	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$286,094	\$255,690	\$46,774	\$49,642	-82.6%	-80.6%	6.1%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$48,425	\$110,729	\$49,607	\$105,453	117.8%	-4.8%	112.6%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$164,039	\$219,653	\$0	\$0	NA	NA	NA
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$960	\$0	\$0	NA	NA	NA
17900	Pay. to Other Gov. Units in State	Other	\$645	\$0	\$0	\$0	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$15,124	\$64,664	\$128,465	\$181,045	1097.1%	180.0%	40.9%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$2,364	\$929	\$2,722	\$7,619	222.3%	720.2%	179.9%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$210,183	\$469,519	\$590,405	\$464,999	121.2%	-1.0%	-21.2%
22220	Instruction	Library/Media Services - School Library	\$327,037	\$403,530	\$371,279	\$355,715	8.8%	-11.8%	-4.2%
22230	Instruction	Library/Media Services - Audiovisual	\$490	\$500	\$0	\$0	NA	NA	NA
22240	Instruction	Library/Media Services - Educational Television	\$538	\$555	\$578	\$390	-27.6%	-29.8%	-32.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$202,206	\$0	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$51,153	\$123,184	NA	NA	140.8%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$92,837	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$264,517	\$554,091	\$336,877	\$213,976	-19.1%	-61.4%	-36.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$340	\$0	\$0	\$0	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$50,000	\$0	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$700,574	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$13,384,899	\$17,839,591	\$17,301,617	\$17,313,932	29.4%	-2.9%	0.1%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$264	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$403,607	\$608,622	\$497,531	\$543,859	34.7%	-10.6%	9.3%
21230	Students	Guidance Services - Appraisal Services	\$0	\$2,845	\$0	\$0	NA	NA	NA
21290	Students	Guidance Services - Other Guidance Services	\$472	\$0	\$0	\$0	NA	NA	NA
21320	Students	Health Services - Medical Services	\$3,398	\$1,088	\$0	\$0	NA	NA	NA

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21330 Students Health Services - Dental Services	\$4,125	\$0	\$0	\$0	NA	NA	NA
21340 Students Health Services - Nurse Services	\$197,177	\$294,067	\$249,612	\$242,591	23.0%	-17.5%	-2.8%
21410 Students Psychological Services - Service Area Direction	\$0	\$296,399	\$17,136	\$0	NA	NA	NA
21420 Students Psychological Services - Psychological Testing	\$267,810	\$369,902	\$64,922	\$70,990	-73.5%	-80.8%	9.3%
21430 Students Psychological Services - Psychological Counseling	\$4,000	\$3,870	\$1,900	\$0	NA	NA	NA
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$282,093	\$350,458	\$364,062	NA	29.1%	3.9%
21620 Students Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$147,651	\$156,020	\$122,939	NA	-16.7%	-21.2%
21720 Students Physical Therapy Services - Physical Therapy Services	\$0	\$199,428	\$72,800	\$100,938	NA	-49.4%	38.7%
21810 Students Special Ed. Administration - Service Area Direction	\$280,412	\$280,440	\$245,969	\$218,702	-22.0%	-22.0%	-11.1%
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$1,604	\$260,878	\$0	\$0	NA	NA	NA
21910 Students Other Support Services Students - Service Area Direction	\$0	\$0	\$0	\$591	NA	NA	NA
24100 School Administration Office of The Principal	\$1,193,306	\$1,535,516	\$1,561,865	\$1,620,653	35.8%	5.5%	3.8%
24900 School Administration Other Support Services - School Admin.	\$1,288	\$1,009	\$0	\$0	NA	NA	NA
Student Instructional Support Total	\$2,357,199	\$4,284,071	\$3,218,213	\$3,285,324	39.4%	-23.3%	2.1%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$18,291	\$66,665	\$63,604	\$120,699	559.9%	81.1%	89.8%
23120 General Administration Board of Education - Service Area Assistants	\$64,167	\$2,930	\$0	\$0	NA	NA	NA
23150 General Administration Board of Education - Legal Services	\$528	\$0	\$0	\$0	NA	NA	NA
23160 General Administration Board of Education - Promotion Expenses	\$2,275	\$1,608	\$4,411	\$3,249	42.8%	102.1%	-26.3%
23210 General Administration Executive Administration - Office of The Superintendent	\$329,555	\$284,934	\$337,349	\$357,586	8.5%	25.5%	6.0%
23220 General Administration Executive Administration - Community Relations	\$50	\$0	\$0	\$0	NA	NA	NA
23290 General Administration Executive Administration - Other Executive Admin. Services	\$21,081	\$62,954	\$16,460	\$24,743	17.4%	-60.7%	50.3%
25110 Central Services Fiscal Services - Office of The Business Manager	\$93,397	\$108,080	\$119,319	\$253,075	171.0%	134.2%	112.1%
25160 Central Services Fiscal Services - Financial Accounting	\$212,577	\$233,621	\$221,310	\$275,169	29.4%	17.8%	24.3%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$354	\$30,749	\$6,024	\$18,525	5137.5%	-39.8%	207.5%
25192 Central Services Fiscal Services - Other - Petty Cash	\$250	\$1,740	\$591	\$400	60.0%	-77.0%	-32.3%
25193 Central Services Fiscal Services - Other - Printed Forms	\$3,468	\$5,133	\$3,788	\$4,814	38.8%	-6.2%	27.1%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$3,738	\$14,078	\$13,135	NA	251.4%	-6.7%
25400 Central Services Planning, Research, Dev. and Evaluation	\$3,285	\$3,340	\$725	\$1,850	-43.7%	-44.6%	155.2%
25750 Central Services Personnel Services - Health Services	\$1,121	\$945	\$105	\$402	-64.1%	-57.5%	282.9%
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$307,757	\$228,270	\$225,499	NA	-26.7%	-1.2%
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$358	\$236	\$445	NA	24.6%	88.7%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$2,175,882	\$2,684,088	\$2,723,964	\$2,714,473	24.8%	1.1%	-0.3%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$1,246	\$2,891	\$1,175	\$2,000	60.5%	-30.8%	70.2%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$176,323	\$147,064	\$198,135	\$232,722	32.0%	58.2%	17.5%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,276	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$27,376	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$75,285	\$16,909	\$16,897	\$13,837	-81.6%	-18.2%	-18.1%
26700 Oper. & Maint. of Plant Serv. Insurance	\$153,348	\$141,397	\$185,505	\$184,341	20.2%	30.4%	-0.6%
27010 Student Transportation Service Area Direction	\$30,891	\$39,453	\$36,908	\$265	-99.1%	-99.3%	-99.3%
27100 Student Transportation Vehicle Operation	\$370,630	\$496,724	\$470,390	\$476,316	28.5%	-4.1%	1.3%
27200 Student Transportation Monitoring Services	\$7,884	\$3,528	\$0	\$5,047	-36.0%	43.1%	NA
27300 Student Transportation Vehicle Servicing and Maintenance	\$236,288	\$250,047	\$286,337	\$392,390	66.1%	56.9%	37.0%
27400 Student Transportation Purchase of School Buses	\$177,752	\$270,467	\$0	\$162,458	-8.6%	-39.9%	NA
27910 Student Transportation Bus Driver Training	\$1,407	\$792	(\$2,252)	\$1,547	9.9%	95.2%	NA
31100 Food Services Operations Service Area Direction	\$52,951	\$87,846	\$79,191	\$87,699	65.6%	-0.2%	10.7%
31200 Food Services Operations Food Preparation and Dispensing	\$998,544	\$1,215,044	\$1,339,503	\$1,515,372	51.8%	24.7%	13.1%
31900 Food Services Operations Other Food Services	\$25,828	\$1,004	\$950	\$1,622	-93.7%	61.5%	70.7%
Overhead and Operational Total	\$5,263,309	\$6,471,806	\$6,352,973	\$7,089,680	34.7%	9.5%	11.6%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$10,522	\$9,179	\$31,394	\$43,820	316.5%	377.4%	39.6%

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33200 Category not Specified Community Recreation	\$32	\$0	\$0	\$0	NA	NA	NA				
33300 Category not Specified Civic Services	\$0	\$0	\$0	\$1,498	NA	NA	NA				
33400 Category not Specified Athletic Coaches	\$282,601	\$335,610	\$361,478	\$403,960	42.9%	20.4%	11.8%				
33910 Other Community Services High School Band Uniforms	\$2,096	\$4,234	\$0	\$0	NA	NA	NA				
41000 Category not Specified Land Acquisition and Development	\$382,926	\$0	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$4,673	\$3,430	\$15,607	\$140,262	2901.7%	3989.3%	798.7%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$2,063,539	\$478,623	\$434,956	\$446,756	-78.4%	-6.7%	2.7%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$122,389	\$122,389	\$0	\$0	NA	NA	NA				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$7,200	\$11,400	\$0	\$0	NA	NA	NA				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$455,811	\$1,139,216	\$461,501	\$410,507	-9.9%	-64.0%	-11.0%				
49000 Category not Specified Other Facilities Acq. and Construction	\$14,260	\$95,687	\$22,937	\$55,102	286.4%	-42.4%	140.2%				
51100 Principal on Debt Bonds	\$730,000	\$1,570,000	\$2,040,000	\$2,155,000	195.2%	37.3%	5.6%				
52100 Interest on Debt Bonds	\$458,123	\$2,045,803	\$1,643,955	\$1,451,840	216.9%	-29.0%	-11.7%				
53200 Lease Rental Equipment-Principal	\$61,359	\$0	\$0	\$0	NA	NA	NA				
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$12,101	\$0	\$0	\$0	NA	NA	NA				
54200 Advancements and Obligations Common School Fund - Principal	\$874,302	\$570,375	\$553,694	\$508,263	-41.9%	-10.9%	-8.2%				
Non Operational Total					\$5,481,935	\$6,385,946	\$5,565,521	\$5,617,007	2.5%	-12.0%	0.9%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$91,046	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$16,005	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$35,444	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$2,267	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$803,152	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$158,537	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$168,114	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$20,462	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$53,283	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$9,453	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$8,046	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$1,991	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$1,053,552	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$202,762	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$205,507	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$29,606	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$6,350	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$1,127	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$959	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$237	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$222,731	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$41,518	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$33,116	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Non Operational	\$7,849	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$3,173,113	\$0	\$0	\$0	NA	NA	NA